

2016 Minimum Salary Recommendations (not including housing)  
Northern Great Lakes Synod - ELCA

	<u>BASE</u>	<u>SOCIAL SECURITY *</u>	<u>TOTAL</u>
Seminary Graduate	\$35,600	\$3,540	\$39,140
After year 1	\$35,900	\$3,570	\$39,470
After year 2	\$36,200	\$3,600	\$39,800
After year 3	\$36,700	\$3,650	\$40,350
After year 4	\$37,700	\$3,749	\$41,449
After year 5	\$38,000	\$3,779	\$41,779
After year 6	\$38,700	\$3,849	\$42,549
After year 7	\$39,400	\$3,918	\$43,318
After year 8	\$40,100	\$3,988	\$44,088
After year 9	\$41,000	\$4,077	\$45,077
After year 10	\$42,000	\$4,177	\$46,177
After year 11	\$42,800	\$4,256	\$47,056
After year 12	\$43,900	\$4,366	\$48,266
Years 13-15	\$47,000	\$4,674	\$51,674
Years 16-20	\$49,100	\$4,883	\$53,983
After 20 years	\$53,200	\$5,291	\$58,491
After 25 years	\$56,300	\$5,599	\$61,899

*\* Assumes 30% included for use of parsonage*

<p>When a parsonage is not provided, a housing allowance of \$12,000 to \$15,000 should be provided</p>
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# WORKSHEET FOR YEAR 2016 CLERGY COMPENSATION, BENEFITS AND EXPENSES\_

*This sheet is designed to give approximate values for compensation packages. A pastor's circumstances may affect the actual compensation amounts for Social Security Allowance and Portico Benefits Services contributions. Consult with the Portico Benefits Services at their web site (<https://employerlink.porticobenefits.org/>) for more information.*

<u>Section A - Compensation</u>	<u>2015</u>	<u>2016</u>
1. Cash Salary		
2. Housing		
a. Allowance (\$12,000 - \$15,000)		
OR		
b. Parsonage Value (line 1 x 0.3)		
Furnishings Allowance		
Housing Equity Allowance		
3. Subtotal (line 1 + line 2)		
4. Social Security Allowance		
If you choose to pay half Social Security [line 3 x 0.0765]		
If you choose to pay full Social Security [line 3 x 0.153]		
 <u>Section B – Board of Pensions Benefits</u>		
5. Determine Defined Compensation.		
Parsonage - add lines 1 and 4, multiply result by 1.3		
Housing allowance - add lines 1,2, and 4		
6. Calculate benefits based on Defined Compensation (line 5) using the <a href="#">Portico Benefits Services calculator</a> .		
a. Pension Contributions		
b. Health, Death Benefit, Disability, Administration		
c. Total Board of Pensions benefits (line 6a+6b)		
 <u>Section C – Expenses of Ministry</u>		
7. Allowances		
a. Continuing Education and Books		
b. Car Allowance or Mileage Reimbursement		
c. Medical Reimbursement		
d. Sabbatical Reserve Fund		
e. Other		

While Section C is not directly compensation paid to the pastor, these are ministry expenses of the congregation that are directly attributable to the work of the pastor.